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Docket No.: 274401US0PCT

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RE: Application Serial No.: 10/540,265

Applicants: Yoshihide NAGAFUCHI, et al.

Filing Date: June 23, 2005

For: VINYL POLYMER, PROCESS FOR PRODUCING
VINYL POLYMER, THERMOSETTING COATING
COMPOSITION, AND COATING MATERIAL

Group Art Unit: 1796

Examiner: Harlan, Robert D.

SIR:

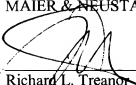
Attached hereto for filing are the following papers:

Amendment and Request for Reconsideration.

Our online credit card payment in the amount of **-0-** is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
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